



IRA A. JACKSON
COMMISSIONER

The Commonwealth of Massachusetts
Department of Revenue
Lowell Saltonstall Building
100 Cambridge Street, Boston 02204

May 14, 1984

You request a ruling as to the application of the Massachusetts sales tax to charges made to ("Magazine") for printing promotional packages to be mailed across the country. You state that after printing the packages are delivered to a mailing house which prepares the materials for mailing and then takes them to a United States Post Office. The Magazine keeps detailed records of the number of promotional packages mailed to Massachusetts residents.

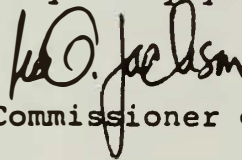
Chapter 64H, Section 2 of the Massachusetts General Laws imposes a five per cent sales tax on retail sales of tangible personal property. Included among the definitions of a sale is "[a] transfer for a consideration of the title or possession of tangible personal property which has been produced, fabricated or printed to the special order of the customer, or of any publication." (G.L. c. 64H, § 1(12)(e)). But Section 6(ff) of Chapter 64H exempts from the sales tax

"[s]ales of printed material which is manufactured in the Commonwealth to the special order of a purchaser, to the extent such material is delivered to an interstate carrier, a mailing house or a United States Post Office for delivery or mailing to a purchaser located outside the Commonwealth or to a purchaser's designee located outside the Commonwealth."

May 14, 1984

Based on the foregoing, it is ruled that charges made to the Magazine for printing promotional packages to be sent to Massachusetts recipients are subject to the sales tax. Charges for printing packages to be sent outside Massachusetts are not subject to the sales tax.

Very truly yours,

A handwritten signature in dark ink, appearing to read "W.D. Jackson", is written over the typed name of the Commissioner of Revenue.

Commissioner of Revenue

IAJ:JES:mf

LR 84-34